DUBLIN CORPORATION (AUDIT OF ACCOUNTS).

RETURN to an Order of the Honourable The House of Commons, dated 17 June 1872;—*for*,

COPIES "of CORRESPONDENCE between the Irish Government and the Dublin Corporation on the subject of carrying into effect the Provisions of the Local Government (Ireland) Act, for the AUDIT of the ACCOUNTS of the DUBLIN CORPORATION, by the Poor Law Auditor, as directed by that Act;"

"Of Names, Professions, and Qualifications of the Persons who act as AUDITORS of the CITY ACCOUNTS of the DUBLIN CORPORATION:"

"And, Date of Publication of the ACCOUNTS of the DUBLIN CORPORATION for the Years ending the 31st day of August 1864, 1865, 1866, 1867, 1868, 1869, 1870, and 1871, respectively."

(*Colonel Stuart Knox.*)

Ordered, by The House of Commons, *to be Printed*, 22 *July* 1872.

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COPIES of CORRESPONDENCE between the Irish Government and the Dublin Corporation on the subject of carrying into effect the Provisions of the Local Government (Ireland) Act, for the AUDIT of the ACCOUNTS of the DUBLIN CORPORATION, by the Poor Law Auditor, as directed by that Act; Of Names, Professions, and Qualifications of the Persons who act as AUDITORS of the CITY ACCOUNTS of the DUBLIN CORPORATION; and Date of Publication of the ACCOUNTS of the DUBLIN CORPORATION for the years ending the 31st day of August 1864, 1865, 1866, 1867, 1868, 1869, 1870, and 1871, respectively.

— No. 1. —

The Under Secretary of the Lord Lieutenant to the Lord Mayor of Dublin.

My Lord, Dublin Castle, 19 December 1871.

REFERRING to the 11th section of "The Local Government (Ireland) Act, 1871," by which it is enacted that the accounts of the receipts and expenditure of the governing body of every town in Ireland, except Cork, Kilkenny, and Waterford, shall be audited and examined once in every year by the Poor Law Auditor for the union in which the town is situate; or, in case of his inability, by the auditor for any other union, or by such other person as may be appointed by the Chief Secretary, I am directed by the Lord Lieutenant to inform your Lordship that the Poor Law Commissioners have represented to his Excellency that Mr. Simms, the auditor of the district which includes the borough of Dublin, could not efficiently attend to the audit of the accounts of the Corporation, and have recommended that Mr. G. W. Finlay, of 18, Garville Avenue, Rathgar, who is also one of the auditors of the Poor Law Accounts, should be appointed for this duty. The Chief Secretary has accordingly issued his warrant for the appointment of Mr. Finlay, in pursuance of the latter part of the 11th section of the Act in question.

I am to add that the remuneration of the auditor is (under section 16 of the Act) 2 l. 2 s. to be fixed and payable by the borough, at the rate of not less than Two Guineas a day, with travelling expenses.

I have, &c.
(signed) *T. H. Burke.*

The Right Hon. the Lord Mayor.

— No. 2. —

The Town Clerk of Dublin to the Under Secretary of the Lord Lieutenant.

Town Clerk's Office, City Hall,
Sir, Dublin, 25 January 1872.

I AM directed by the No. 3 Committee of the Municipal Council to place before you the difficulty the Committee experience with reference to the recent appointment of an auditor, under the 11th section of the "Local Government Act (Ireland)," 34 & 35 Vict. cap. 109.

Under the 70th section of the 3 & 4 Vict. cap. 108, the right to elect auditors of the borough accounts is conferred upon the burgesses of the municipality, and under the 136th section, the treasurer of the borough is required to place in the hands

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hands of the said auditors all books, accounts, &c., twice each year, for the purpose of such audit.

Under the 11th section of the "Local Government Act (Ireland)," the Chief Secretary is authorised to appoint an auditor of the accounts of certain boroughs in said Act, of which Dublin is one; but the right of electing auditors conferred by the 3 & 4 Vict. cap. 108, upon the burgesses, is not repealed; and, consequently, as the law now stands the Corporation accounts would be subject to two sets of audit, which, if carried into effect, would entail great inconvenience on the officers, and interfere seriously with the business of the Corporation. For example, the accounts of the Dublin Corporation up to the 31st August 1871, have been in the hands of the elected auditors for the past three months; and if after they have been audited and certified by them, the said accounts are to be handed over to the auditor appointed under the Local Government Act, for a second audit, not only serious inconveniences but legal difficulties may arise; for supposing payments by the treasurer that had been certified by the auditors and passed by them in the first audit were disallowed at the second audit, the question would be raised, could this be legally done? and the corporation would be bound as municipal representatives to try that question in a court of competent jurisdiction, for there is a constitutional question herein involved; namely, can a right or franchise to elect a corporate officer be annulled inferentially, when the right to elect is not repealed in direct terms or words, and the said right of appointment by the new legislation be transferred to the Executive Government, as has been done in this case?

The Committee think there has been an omission in the Local Government Act, in not distinctly repealing the 70th and 136th sections of the 3 & 4 Vict. cap. 108, and they submit until this be done by a short Act, the appointment of an auditor under the 11th section of the Local Government Act, cannot be of any practical value as regards the audit of the accounts of the borough of Dublin.

I am also directed to call your attention to the very serious cost and expense which would be entailed on the ratepayers by the payment for a double audit.

I have, &c.

Thos. H. Burke, Esq.,
Under Secretary, Dublin Castle.

(signed) *W. J. Henry*,
Town Clerk.

— No. 3. —

The Town Clerk of Dublin to the Under Secretary of the Lord Lieutenant.

Town Clerk's Office, City Hall, Dublin,
14 February 1872.

Sir,

Referring to my letter of the 25th January last, I beg to enclose you a copy of a letter received from the auditor appointed by the Chief Secretary fixing the 11th March next to commence audit of the accounts for the municipal year ending 31st August 1871, the audit of which has now been almost completed by the borough auditors elected under the provisions of the 3 & 4 Vict. cap. 108; by the 17 sect. of 34 & 35 Vict. cap. 109. Notice should appear in the Dublin papers on Tuesday next.

I am, &c.

Thos. H. Burke, Esq.
Under Secretary, Dublin Castle.

W. J. Henry,
Town Clerk.

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(Enclosure.)

Sir, 6 January 1872.

I HEREBY give notice that in pursuance of the provisions of "The Local Government (Ireland) Act, 1871" (34 & 35 Vict. c. 109), I will attend in the City Hall on Monday the 11th day of March next, at the hour of 10 o'clock forenoon, and then and there commence the audit of the accounts of the receipts and expenditure of the Right Honourable the Lord Mayor, Aldermen, and Burgesses of the City of Dublin, acting by the Town Council, for the year ended 31st August 1871, and I hereby require the officers of the Corporation responsible for the keeping and rendering of such accounts, to attend at the time and place above mentioned, and then and there to produce all books and accounts relating to such receipts and expenditure duly made up and balanced to the close of the year, as also the necessary vouchers and other documents relating thereto.

I have to request your special attention and that of the Corporation to the 17th section of the Act, which prescribes the steps to be taken by the latter on receipt of this notice.

Yours, &c.
(signed) *George W. Finlay,*
Auditor.

Wm. J. Henry, Esq., Town Clerk,
City Hall.

— No. 4. —

The Chief Secretary of the Lord Lieutenant to the Town Clerk, Dublin.

Sir, Irish Office, London, 14 February 1872.

I AM directed by the Lord Lieutenant to acknowledge the receipt of your letter of the 25th ultimo, relative to the recent appointment of an auditor of the accounts of the borough of Dublin, under "The Local Government (Ireland) Act," of 1871. In reply, I am desired to state, for the information of the Municipal Council, that although his Excellency is advised that the legal difficulties referred to in your letter do not exist, still, under the circumstances mentioned therein, his Excellency will not insist upon the accounts of the Dublin Corporation up to the 31st of August last being audited under the 11th section of the late statute.

I am, &c.
(signed) *Hartington.*

W. J. Henry, Esq., Town Clerk,
City Hall.

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RETURN pursuant to the Order of the House of Commons of the 17th June 1872, viz.

RETURN of Names, Professions, and Qualifications of the persons who act as AUDITORS of the CITY ACCOUNTS of the DUBLIN CORPORATION; and date of publication of the ACCOUNTS of the DUBLIN CORPORATION for the Years ending the 31st day of August 1864, 1865, 1866, 1867, 1868, 1869, 1870, and 1871, respectively.

AUDITORS' NAMES, PROFESSIONS, and QUALIFICATIONS.

NAME.	PROFESSION.	QUALIFICATION.
Thomas Read - -	Scrivener and Law Agent	Occupier for 12 months of a house rated for the relief of the poor, at the net annual value of not less than 25 *l.*, situate within the borough.
James Dunlap - -	Grocer and Purveyor	- - Like.

DATE of PUBLICATION OF ACCOUNTS of DUBLIN CORPORATION.

For Year ending 31 August 1864 - -	No memorandum kept during these years of the date the printed copies were received from the printer.
" " 31 August 1865 - -	
" " 31 August 1866 - -	
" " 31 August 1867 - -	
" " 31 August 1868 - -	Received from printer, and ready for sale and delivery 20 June 1869.
" " 31 August 1869 - -	Received from printer, and ready for sale and delivery 25 April 1870.
" " 31 August 1870 - -	Received from printer, and ready for sale and delivery 13 May 1871.
" " 31 August 1871 - -	Received from printer, and ready for sale and delivery 21 June 1872.

W. J. Henry,
Town Clerk of the City of Dublin.

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DUBLIN CORPORATION (AUDIT OF ACCOUNTS)

COPIES of CORRESPONDENCE between the Irish Government and the Dublin Corporation on the subject of carrying into effect the Provisions of the Local Government (Ireland) Act for the AUDIT of the ACCOUNTS of the DUBLIN CORPORATION by the Poor Law Auditor, as directed by that Act; &c.

(*Colonel Stuart Knox.*)

Ordered, by The House of Commons, *to be Printed,*
22 *July* 1872

320.

Under 1 *oz.*

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